January 31, 2006

Governor Arnold Schwarzenegger State Capitol Building Sacramento, CA 95814

Eastman Kodak Company, the world's leader in imaging products, is pleased to have the opportunity to provide comments on the California EPA Climate Action Team Report to the Governor and Legislature. Kodak supports the need to reduce environmental emissions, including greenhouse gases, from its operations. Doing so is consistent with our longstanding commitment to continuous improvement. In fact, Kodak has been successfully reducing greenhouse gas emissions since 1997.

Kodak recognizes the growing concern about global climate change and the role corporations, government, and individuals must play in minimizing the impacts of human activity. As part of the part of California's climate action plans, Kodak believes that it is in imperative to provide credit for early action for companies that have voluntarily reduced greenhouse gas emissions. Therefore, we strongly support the Credit for Early Action platform of the Climate Action Report. Kodak also supports the tracking of greenhouse gases. We are one of the first companies with operationally and geographically diverse manufacturing sites to participate in the California Climate Action Registry, reporting data since 2002.

Because the proposals in this report are still general in nature, we are not providing detailed input at this time. However, we hope to work with you as you shape the details of the credit for early action program and any transition to mandatory reporting. Kodak will continue to work with California Climate Action Registry as it is expanded and improved.

If you need further information about Kodak or want to discuss our comments, please feel free to contact me (585/722-0693) or Dr. Derek Guest, HSE Chief Technology Officer (585/722-3949).

Sincerely,

Scott M. Summers, P.E. Vice President, HSE Affairs, Worldwide Manufacturing

cc: Alan Lloyd, Ph.D., Secretary, CalEPA Anne Baker, Deputy Secretary, CalEPA Eileen Tutt, Deputy Secretary, CalEPA